

Coverage For State And Local Government Employees

How State And Local Government Employees Are Covered

State and local government employees are covered by Social Security and Medicare in one of two ways.

One way is through a federal-state agreement called a Section 218 agreement. (Such agreements are authorized under Section 218 of the Social Security Act.)

Another way is under the mandatory provisions of federal law. Employees hired (or rehired) after March 31, 1986, must have Medicare coverage unless the law specifically excludes them. Employees in continuous employment before April 1, 1986, who are members of a public retirement system, may be covered for Medicare under a Section 218 agreement at the state's option.

Another law (effective July 2, 1991) requires state and local government employees not covered by a Section 218 agreement or a public retirement system to be covered by Social Security and Medicare, unless the law specifically excludes them.

Employees covered under a Section 218 agreement or by law have the same Social Security coverage and benefit rights as employees in private industry.

Why Social Security Coverage Is Important

Social Security is more than a retirement program. It can help support your family in the event of your death and provide monthly payments and health insurance when you retire or if you become disabled. Your work history helps you and your family qualify for those benefits because you accumulate credits when you work and pay Social Security taxes.

If You Are A State Or Local Government Employee

Social Security benefits are based on the earnings reported to the Social Security Administration. Therefore, it's important that you make sure your earnings record is correct. In fact, it's your responsibility to verify the accuracy of the record.

You can check your earnings record by completing a Form 7004 (*Request for Earnings and Benefit Estimate Statement*). The statement provides a year-by-year display of your earnings based on information your employer(s) reported. It also provides an estimate of the retirement, survivors and disability benefits you and your family may be eligible for now and in the future. To obtain the form, call Social Security's toll-free number, **1-800-772-1213**, or access <http://www.ssa.gov> on the Internet.

If your earnings statement does not show earnings from a state or local government employer, the work may not have been covered either by a Section 218 agreement or by federal law. You should contact that employer if you have questions about the work.

State And Local Government Employer Reporting Requirements

State and local government employers are responsible for properly withholding, reporting and paying Social Security and Medicare taxes for employees. Proper reporting allows the Social Security Administration to maintain accurate records and make sure that employees receive correct benefit amounts.

Questions related to Social Security and Medicare taxes should be directed to the Internal Revenue Service.

Each state has a designated state official (State Social Security Administrator) who is responsible for administering the state's Section 218 agreement. If you have questions about Social Security and Medicare coverage under a state agreement and the reporting requirements, contact your state administrator. To obtain the telephone number for your particular state, refer to the list below.

Alabama, 334-242-7066
Alaska, 907-465-4470
Arizona, 602-240-2022
Arkansas, 501-682-7800
California, 916-326-3624
Colorado, 303-620-4432
Connecticut, 860-702-3551
Delaware, 302-739-4208
Florida, 904-488-5540
Georgia, 404-352-6414
Hawaii, 808-586-1700
Idaho, 208-334-2394
Illinois, 217-785-2340
Indiana, 317-233-4116
Iowa, 515-281-0024
Kansas, 913-296-2311
Kentucky, 502-564-3952
Louisiana, 504-342-0026
Maine, 207-287-3455
Maryland, 410-767-4806
Massachusetts, 617-367-7770
Michigan, 517-322-5704
Minnesota, 612-296-7956
Mississippi, 601-359-3589
Missouri, 573-751-4715
Montana, 406-444-3154
Nebraska, 402-471-0621
Nevada, 702-687-4510

New Hampshire, 603-271-4204
New Jersey, 609-292-0132
New Mexico, 505-827-4700
New York, 518-474-1101
North Carolina, 919-733-6555
North Dakota, 701-328-2838
Ohio, 614-466-2942
Oklahoma, 405-521-3555
Oregon, 503-603-7735
Pennsylvania, 717-787-2816
Puerto Rico, 787-723-3585
Rhode Island, 401-277-2287
South Carolina, 803-737-6933
South Dakota, 605-773-3325
Tennessee, 615-741-7902
Texas, 512-867-3373
Utah, 801-538-3095
Vermont, 802-828-2305
Virginia, 804-344-3128
Virgin Islands, 809-774-4750
Washington, 360-438-4856
West Virginia, 304-558-2250
Wisconsin, 608-266-0728
Wyoming, 307-777-6109

For More Information

For more information about Social Security, call our toll-free number, **1-800-772-1213**, or access <http://www.ssa.gov> on the Internet. Other publications that may help are *Understanding The Benefits* (Publication No. 05-10024) and *A Pension from Work Not Covered By Social Security* (Publication No. 05-10045).



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